



COMPTROLLER
of MARYLAND
Serving the People

Alcohol & Tobacco Tax Annual Report

Fiscal Year 2004



William Donald Schaefer

Comptroller of Maryland

**Comptroller of Maryland
Alcohol and Tobacco Tax Bureau**

William Donald Schaefer, Comptroller of Maryland

Larry W. Tolliver, Director, Regulatory and Enforcement Division

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**To the General Assembly and the
Governor of Maryland:**

I am pleased to present the fiscal year 2004 report of the Alcohol and Tobacco Tax Bureau of the Comptroller of Maryland, transmitted in compliance with provisions of Section 14-203 of Article 2B of the Annotated Code of Maryland and prepared by the Alcohol and Tobacco Tax Bureau.

This report reviews the bureau's activities and details revenue collections and comparisons, license information, consumption figures and other statistics.

If you need more information on any items covered in this report, please contact the Alcohol and Tobacco Tax Bureau or me, in Annapolis, and we will be happy to help you.

Sincerely,

A handwritten signature in black ink, reading "William Donald Schaefer".

William Donald Schaefer
Comptroller of Maryland

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Introduction

The Alcohol and Tobacco Tax Bureau of the Comptroller of Maryland is responsible for collecting alcoholic beverages and cigarette taxes and for administering and enforcing the state's alcoholic beverage and tobacco tax laws.

This report details the bureau's activities, including revenue collections and audit and enforcement activities for fiscal year 2004, beginning July 1, 2003, and ending June 30, 2004.

As a point of information, on January 8, 2004, the Alcohol and Tobacco Tax Division and the Field Enforcement Division were merged, to create the Regulatory and Enforcement Division. The Alcohol and Tobacco Tax Bureau falls under the domain of the Regulatory and Enforcement Division.

Revenue

Total net receipts derived from the alcoholic beverage and tobacco taxes, license and permit fees and miscellaneous income for fiscal year 2004 amounted to \$300,481,924. A 3.6% increase in the beer tax revenue, a 4.5% increase in wine tax collections and a 5.7% increase in the distilled spirits receipts contributed to an overall increase of 4.7% in alcoholic beverage tax collections compared with fiscal year 2003. The net receipts from the sale of cigarette tax stamps, \$264,326,963 reflected a 1.2% increase, from the previous fiscal year. The net receipts from Other Tobacco Products Tax amounted to \$7,335,288, an increase of 12.9% over the previous fiscal year. Other Tobacco Products include chewing tobacco, snuff, pipe tobacco and cigars.

The cigarette tax yielded the largest percentage of the division's net receipts at 89%, while distilled spirits produced 4%, beer 3%, wine 2% and other tobacco products 2%.

Alcohol and Tobacco Legislation

The 2004 session of the General Assembly saw two pieces of legislation passed having statewide effect on the alcohol and tobacco tax laws of Maryland. Those bills are indicated below with the corresponding chapter number indicated in parenthesis. The session also saw the passage of over 40 bills affecting the local alcoholic beverage laws of the State. For a summary of those pieces of legislation, visit the Maryland General Assembly's website.

Senate Bill 27 (Chapter 79) Winery Special Event and Charity Wine Auction Permits – This bill increases to three permits per calendar year, the frequency with which a winery special event permit may be issued to a winery for use in a political subdivision. The bill repeals the requirement that a winery special event be organized and conducted by a nonprofit organization or government entity. The bill also decreases the fee for a charity wine auction permit from \$500 to \$10. Effective June 1, 2004.

Senate Bill 240 and Companion House Bill 477 (Chapter 348) Tobacco Products Manufacturers Master Settlement Agreement Escrow Requirements – This bill changes the formula for the early release of escrow funds deposited by a tobacco product manufacturer that is not participating in the Master Settlement Agreement (MSA). The formula specifies that the escrow payments must be based on the units sold in Maryland. If those escrow payments exceed the amount the manufacturer would have been required to pay had it become a party to the MSA, any excess reverts back to the manufacturer. Effective June 1, 2004

State Gross Revenue from 1933 - 2004

a) Alcoholic Beverage License Fees	\$9,071,393.57	a
b) Distilled Spirits	678,697,644.69	b
c) Manufacturer's Tax on Distilled Spirits	1,528,684.14	c
d) Wine	135,631,521.29	d
e) Beer	361,043,229.81	e
f) Alcoholic Beverage Permit Fees	8,587,793.25	f
g) Cigarettes	3,281,149,573.35	g
h) Other Tobacco Products	25,838,920.19	h
Miscellaneous Alcoholic Beverages	1,124,086.51	
Miscellaneous Tobacco	36,058,715.34	
Total	\$4,538,771,562.14	

- (a) License fees are collected from manufacturers, wholesalers, railroads, steamboats and airline companies.
- (b) Distilled spirits and sparkling and fortified wines excise tax began December 5, 1933, at \$1.10 per wine gallon not over 100 proof. The tax on distilled spirits increased to \$1.25 per wine gallon on 100 proof or less on October 1, 1939, and increased to \$1.50 per wine gallon on 100 proof or less July 1, 1955.
- (c) The manufacturer's tax on distilled spirits began on April 1, 1936, at the rate of 5 cents per proof gallon. The rate decreased to 2 ½ cents per proof gallon on June 1, 1937, and exempted brandy and neutral spirits. This tax was discontinued September 30, 1939.
- (d) Prior to April 1, 1935, the tax levied on sparkling and fortified wines was the same rate as distilled spirits at \$1.10 per gallon. Effective this date, wine was taxed at the same rate; reduced to 20 cents per gallon. The rate increased to 40 cents per gallon on July 1, 1972.
- (e) The beer excise tax began April 1, 1936, at the rate of 2.4375 cents per gallon. The rate increased to 3 cents per gallon October 1, 1938. The rate increased to 9 cents per gallon July 1, 1972.
- (f) Certain permit fees were established June 1, 1943, at an annual fee of \$5.00 for each permit issued. Subsequently these permits and fees were changed. Permit fees were established June 1, 1959, as follows: Public Storage \$50.00, Public transportation \$50.00, Public Storage and Transportation \$50.00, Individual Storage \$25.00, Non-Residential Dealer \$50.00, Import and Export \$50.00, Bulk Transfer "BO" \$50.00, Bulk Transfer "BU" \$25.00, Non-Beverage (Commercial) \$25.00, Non-Beverage Eleemosynary-gratis, Change of Domicile \$2.00, Individual Transportation \$2.00, Vehicle Identification \$2.00 per vehicle. The Solicitor's Permit began June 1, 1973, the Wine Exhibition Permit began July 1, 1985 at a \$50.00 fee and Charity Wine Auction Permit began July 1, 1986 at a \$500.00 fee. The issuance of Non-Resident Storage Permits began July 1987, at a \$500.00 fee. The Alcohol Awareness Program Permit began July 1, 1989 at a \$15.00 fee. Numerous license and permit fees were increased effective May 1, 1992. The Alcohol Awareness Instructor's Permit began October 1, 1994 at a \$5.00 fee; the Family Beer and Wine Facility Permit began on June 1, 1996 at a \$400.00 fee; the Private Bulk Sales Permit began on October 1, 1997 at a \$25.00 fee; the Winery Special Event Permit began on October 1, 2000 at a \$25.00 fee and the Direct Wine Seller's Permit began on July 1, 2002 at a \$10.00 fee. The fee per vehicle for Vehicle Identification cards was increased from \$2.00 to \$10.00 effective June 1, 2003. The fee for a Charity Wine Auction permit was reduced from \$500.00 to \$10.00 effective June 1, 2004.
- (g) The state cigarette excise tax began July 1, 1958, at the rate of 3 cents per pack. The tax increase to 6 cents per pack on July 1, 1961, 10 cents per pack on June 1, 1975, 13 cents per pack on July 1, 1980, 16 cents per pack on June 1, 1991, 36 cents per pack on May 1, 1992, 66 cents per pack on July 1, 1999, and \$1.00 per pack on June 1, 2002. Prior to 1961, cigarette tax was imposed by certain counties and Baltimore City.
- (h) The state excise tax on Other Tobacco Products began on July 1, 2000, at a rate of 15% of the wholesale cost of the product.
- Note:** The Alcoholic Beverages Division merged with the Cigarette Tax Unit in fiscal year 1972. Tobacco revenue is shown beginning fiscal year 1972.
- Allocation of Revenue:** License fees and excise taxes are distributed to the General Fund.

Net Revenue

	Gross Receipts	Refunds	Net Receipts	% Of Total Receipts
Receipts:				
Spirits at \$1.50 per wine gallon	\$ 12,914,940.77	0.00	\$ 12,914,940.77	4.30%
Wine at \$.40 per gallon	4,566,983.60	0.00	4,566,983.60	1.52%
Beer at \$.09 per gallon	9,437,916.74	56,533.02	9,381,383.72	3.12%
Cigarette Tax	264,417,548.87	90,585.83	264,326,963.04	87.96%
Other Tobacco Tax	7,335,288.28	0.00	7,335,288.28	2.44%
Alcoholic Beverage License Fees	232,727.50	0.00	232,727.50	0.08%
Alcoholic Beverage Permit Fees	768,925.00	50.00	768,875.00	0.26%
Miscellaneous Alcoholic Beverages	26,473.24	6,200.00	20,273.24	0.01%
Miscellaneous Tobacco Tax	831,893.23	64,272.67	767,620.56	0.26%
Fines	44,350.00	0.00	44,350.00	0.01%
Tobacco License Fees	122,518.57	0.00	122,518.57	0.04%
TOTAL	<u><u>\$ 300,699,565.80</u></u>	<u><u>\$ 217,641.52</u></u>	<u><u>\$ 300,481,924.28</u></u>	<u><u>100.00%</u></u>

Revenues

Alcohol Revenue Comparison by Month

Distilled Spirits

MONTHS	2000	2001	2002	2003	2004
July	\$34,714.83	\$45,345.24	\$254,669.87	\$857.32	\$2,804.39
August	859,093.47	889,304.98	955,125.53	1,003,340.81	1,042,714.38
September	963,193.20	992,696.45	964,793.71	954,057.55	971,758.51
October	888,181.08	800,657.65	874,652.41	907,558.33	1,026,141.80
November	1,057,764.46	1,183,456.45	1,196,566.90	1,239,651.77	1,302,863.62
December	1,205,832.91	1,304,983.39	1,283,718.84	1,107,144.15	1,239,232.24
January	1,131,717.24	1,024,585.47	1,116,072.68	1,269,346.85	1,234,275.90
February	615,656.03	707,480.40	701,747.23	694,668.16	717,018.99
March	878,527.99	832,180.76	873,004.03	845,793.00	944,308.90
April	937,342.72	918,983.07	914,634.56	1,017,319.20	1,157,962.15
May	903,053.49	956,117.03	1,022,370.35	1,066,649.16	1,029,621.61
June	2,059,161.43	1,779,408.89	2,094,738.69	2,116,573.47	2,246,238.28
TOTAL	\$11,464,809.19	\$11,435,199.78	\$12,252,094.80	\$12,222,959.77	\$12,914,940.77
Percent of increase or decrease with previous year	2.76%	-0.26%	7.14%	-0.24%	5.66%

Wine

MONTHS	2000	2001	2002	2003	2004
July	\$24,621.55	\$10,949.06	\$77,570.21	\$7,688.80	\$9,350.76
August	278,162.67	288,437.78	301,424.23	319,864.79	345,829.52
September	314,752.50	340,039.75	332,392.56	332,522.31	333,397.23
October	311,147.09	305,476.97	279,741.90	317,736.17	346,300.96
November	371,116.30	376,711.93	399,942.94	409,387.06	456,042.15
December	344,774.76	392,743.96	393,408.89	325,949.02	398,141.00
January	570,940.85	441,610.68	464,637.30	580,161.28	523,460.89
February	233,131.20	259,988.94	272,769.61	278,352.03	277,474.50
March	328,016.99	301,121.84	322,035.30	333,526.09	341,803.13
April	324,673.65	316,729.80	339,163.69	359,112.49	391,353.51
May	337,074.50	337,810.03	342,168.49	394,130.74	394,796.96
June	677,689.76	574,737.68	674,241.24	712,918.32	749,032.99
TOTAL	\$4,116,101.82	\$3,946,358.42	\$4,199,496.36	\$4,371,349.10	\$4,566,983.60
Percent of increase or decrease with previous year	5.37%	-4.12%	6.41%	4.09%	4.48%

Beer

MONTHS	2000	2001	2002	2003	2004
July	\$71,092.54	\$57,323.13	\$68,057.95	\$48,750.11	\$72,300.54
August	903,333.95	847,894.74	808,515.08	878,433.23	866,010.75
September	824,598.13	863,667.01	772,887.22	826,765.74	794,860.67
October	712,571.10	705,581.84	902,574.46	644,495.90	814,162.74
November	673,974.45	698,897.06	719,443.98	999,133.76	784,474.17
December	679,584.67	781,107.88	716,530.93	510,407.98	712,900.15
January	585,832.69	550,430.01	644,658.68	664,784.37	688,086.55
February	688,060.80	730,942.77	723,677.24	706,239.36	656,673.56
March	685,295.20	573,511.67	626,727.96	642,443.70	672,585.84
April	799,782.63	718,195.60	847,321.80	746,016.51	786,861.38
May	775,200.97	837,273.63	812,800.10	775,766.59	783,589.15
June	1,663,902.83	1,805,867.96	1,840,399.91	1,662,769.00	1,805,411.24
TOTAL	\$9,063,229.96	\$9,170,693.30	\$9,483,595.31	\$9,106,006.25	\$9,437,916.74
Percent of increase or decrease with previous year	-1.66%	1.19%	3.41%	-3.98%	3.64%

Revenues

Tobacco Revenue Comparison by Month

Cigarettes

MONTHS	2000	2001	2002	2003	2004
July	\$4,140,786.74	\$3,944,509.83	\$2,746,969.81	\$4,634,288.58	\$6,592,353.27
August	15,802,828.19	19,581,430.78	15,304,766.76	23,802,307.52	26,016,310.91
September	18,237,875.85	16,692,345.91	16,244,202.63	24,159,095.39	20,240,554.43
October	15,345,352.08	13,513,308.94	17,258,716.93	22,862,137.90	25,549,621.31
November	17,266,941.40	17,198,461.46	15,827,248.95	19,240,488.47	21,548,797.88
December	15,355,493.03	16,746,165.78	16,360,898.46	21,689,148.01	21,485,871.81
January	18,554,032.85	16,302,705.64	17,408,942.79	20,821,107.44	21,623,117.13
February	12,896,688.10	13,179,086.11	15,711,232.91	20,751,084.63	21,291,944.47
March	16,562,724.76	16,099,750.64	14,504,794.54	21,774,652.23	19,045,866.89
April	14,914,287.96	17,775,400.47	16,871,192.75	21,279,282.44	21,618,623.27
May	17,001,886.63	14,234,227.93	17,406,550.56	21,003,264.24	23,097,930.70
June	31,741,077.81	34,217,621.44	37,254,785.44	39,348,892.03	36,306,556.80
TOTAL	\$197,819,975.40	\$199,485,014.93	\$202,900,302.53	\$261,365,748.88	\$264,417,548.87
Percent of increase or decrease with previous year	53.98%	0.84%	1.71%	28.81%	1.17%

Other Tobacco Products (OTP)

MONTHS	2001	2002	2003	2004
July	*	\$165,193.96	\$213,017.83	\$225,549.66
August	386,313.60	536,114.19	528,084.36	566,088.69
September	332,501.80	504,579.56	491,850.39	538,363.15
October	496,089.77	562,931.54	594,347.92	727,974.60
November	466,031.80	528,329.33	476,010.14	548,600.24
December	629,960.20	427,323.14	433,609.87	536,161.63
January	628,898.98	571,294.56	626,383.62	724,173.52
February	443,798.89	461,720.63	448,997.59	529,998.75
March	462,652.08	426,187.60	419,738.94	516,041.20
April	548,187.07	532,085.69	566,211.36	703,112.46
May	484,820.68	478,715.51	764,311.14	567,873.86
June	926,348.47	963,091.66	1,017,898.04	1,151,350.52
TOTAL	\$5,805,603.34	\$6,157,567.37	\$6,580,461.20	\$7,335,288.28
Percent of increase or decrease with previous year		6.06%	6.87%	11.47%

* Other Tobacco Products Tax Effective FY 2001

State Gross Revenue from Alcohol and Tobacco Licenses

Licenses Issued FY 2004		Revenue Annual Fee	Collected	Total
	Alcohol License Fees:			
30	Application	\$200.00	\$6,010.00	
134	Renewal	30.00	4,025.00	
164				\$10,035.00
	Manufacturer's Licenses:			
0	Distillery	\$2,000.00	\$0.00	
28	Rectifying	600.00	16,200.00	
0	Winery	750.00	0.00	
13	Limited Winery	200.00	2,600.00	
4	Brewery	1,500.00	6,000.00	
1	Pub-Brewery	500.00	500.00	
19	Micro-Brewery	500.00	9,125.00	
65				\$34,425.00
	Wholesaler's Licenses			
31	Beer, Wine and Liquor	\$2,000.00	\$53,185.00	
15	Wine and Liquor	1,750.00	22,145.00	
8	Beer and Wine	1,500.00	9,395.00	
25	Beer	1,250.00	29,082.50	
20	Wine	1,250.00	17,600.00	
99				\$131,407.50
	Railroad Licenses:			
2	Beer, Wine and Liquor	\$200.00	\$400.00	
0	Special One Day Class "C" License	0.00	0.00	
2				\$400.00
	Steamboat Licenses:			
61	Beer, Wine and Liquor	\$150.00	\$8,925.00	
0	Special One Day Beer License	(Cost Varies)	0.00	
61				\$8,925.00
	Airplane Licenses:			
10	Beer, Wine and Liquor	\$200.00	\$1,820.00	
10				\$1,820.00
	Caterer's Statewide:			
30	Alcoholic Beverages	(Cost Varies)	\$55,750.00	
30				\$55,750.00
	Cigarette Licenses:			
13	Manufacturer	\$25.00	\$325.00	
62	Wholesaler	750.00	46,500.00	
38	Subwholesaler	500.00	18,708.34	
3	Vendor	500.00	1,500.00	
0	Storage Warehouse	25.00	0.00	
10	Application Fee	200.00	2,000.00	
111	Renewal Fee	30.00	3,330.00	
237				\$72,363.34
	Grand Total Licenses Issued			\$315,125.84

Note: Due to prorating of license fees, revenue collected may not coincide with the number of licenses issued. The license year begins May 1st and ends the following April 30th.

State Gross Revenue from Alcohol Permits

Permits Issued FY 2004		Revenue Annual Fee	Collected	Total
23	Alcohol Awareness Program	\$15.00	\$345.00	
234	Alcohol Awareness Instructor	5.00	1,170.00	
16	Public Storage	75.00	1,200.00	
14	Public Storage and Transportation	100.00	1,400.00	
476	Public Transportation	75.00	35,700.00	
10	Import and Export	75.00	750.00	
947	Non-Resident Dealer	100.00	94,700.00	
47	Individual Storage	50.00	2,350.00	
1,879	Solicitor's	50.00	93,950.00	
297	Bulk Transfer	100.00	29,700.00	
38	Change of Domicile	5.00	190.00	
12	Non-Beverage	50.00	600.00	
50	Individual Transportation	10.00	500.00	
49,670	Vehicle Identification Cards	10.00	496,700.00	
0	Wine Exhibition	50.00	0.00	
18	Non-Resident Storage	500.00	7,200.00	
3	Charity Wine Auction	500.00 *	1,500.00	
1	Family Beer and Wine	400.00	400.00	
2	Direct Wine Sellers	10.00	20.00	
5	Private Bulk Sale	25.00	125.00	
17	Winery Special Event	25.00	425.00	
<u>53,759</u>	Grand Total Permits Issued			<u>\$768,925.00</u>

Note: The permit year begins November 1st and ends the following October 31st.

*Charity Wine Auction permits decreased from \$500.00 to \$10.00 effective 6/1/04

Consumption Trends

Consumption of Distilled Spirits, Beer and Wine

Per Capita Gallons				Per Capita Gallons			
County	Distilled Spirits	Beer *	Wine	County	Distilled Spirits	Beer *	Wine
Allegany	1.63	27.80	1.19	Harford	1.11	18.16	1.74
Anne Arundel	1.81	22.74	3.21	Howard	1.14	13.52	2.30
Baltimore	1.57	18.75	2.26	Kent	2.21	25.65	3.29
Baltimore City	2.00	22.17	1.61	Montgomery	0.86	10.23	2.20
Calvert	1.39	20.92	1.82	Prince George's	1.57	16.36	1.21
Caroline	1.24	23.48	0.95	Queen Anne's	1.85	25.19	2.97
Carroll	1.14	17.68	1.94	St. Mary's	1.33	21.72	1.36
Cecil	4.96	31.27	3.59	Somerset	1.12	17.92	1.14
Charles	1.97	19.45	1.39	Talbot	2.59	23.73	5.31
Dorchester	1.61	25.71	1.47	Washington	1.60	22.75	1.37
Frederick	1.43	19.88	2.06	Wicomico	1.03	26.16	2.05
Garrett	2.01	24.91	2.02	Worcester	4.67	63.80	4.80

* Includes Beer Coolers

These figures are based on deliveries to retail licensees in the various subdivisions by holders of Maryland wholesalers' licenses.

Per Capita Tax Dollars and Consumption

Distilled Spirits, Wine, Beer

	Per Capita Tax Dollars* (Based on Net Revenue)									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Distilled Spirits	\$2.202	\$2.168	\$2.164	\$2.207	\$2.173	\$2.217	\$2.196	\$2.282	\$2.239	\$2.344
Wine	0.696	0.718	0.734	0.759	0.761	0.796	0.758	0.782	0.801	0.829
Beer **	1.753	1.730	1.711	1.733	1.722	1.753	1.761	1.733	1.659	1.703
Total	\$4.651	\$4.616	\$4.609	\$4.699	\$4.656	\$4.766	\$4.715	\$4.797	\$4.699	\$4.876

	Per Capita Consumption in Gallons (Based on Deliveries to Retailers)									
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Distilled Spirits	1.468	1.435	1.438	1.460	1.449	1.483	1.493	1.488	1.493	1.555
Wine	1.718	1.775	1.810	1.866	1.885	1.940	1.900	1.889	1.970	2.039
Beer **	19.127	18.843	***	18.723	18.801	18.944	19.067	18.930	18.968	18.715
Total	22.313	22.053	21.971	22.127	22.278	22.490	22.323	22.345	21.981	22.309

* Based on Maryland Department of Health population estimates.

** Includes Beer Coolers

*** Amended 12/97

Wholesale Alcoholic Beverage Deliveries and Cigarette Sales for Fiscal Year 2004

(in gallons unless otherwise indicated)

Deliveries Statewide

Total Gallons

Beer **	103,098,622.36
Distilled Spirits	8,567,096.83
Wine	11,232,780.20
Cigarettes (Packs)*	269,559,150

Deliveries by Political Subdivision

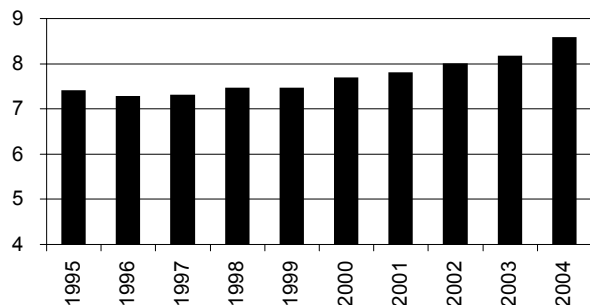
	Beer	Distilled Spirits	Wine
Allegany	2,047,715.90	119,715.04	87,482.95
Anne Arundel	11,518,630.67	918,196.76	1,625,151.74
Baltimore	14,574,045.35	1,218,710.99	1,759,434.87
Baltimore City	13,935,461.36	1,256,689.73	1,011,192.45
Calvert	1,759,238.33	116,919.20	152,841.76
Caroline	724,711.50	38,237.70	29,394.53
Carroll	2,885,598.93	186,064.51	317,020.08
Cecil	2,900,199.73	460,402.24	332,546.91
Charles	2,587,382.43	261,802.72	185,000.81
Dorchester	786,992.12	49,324.09	45,012.07
Frederick	4,248,473.98	306,365.05	439,815.24
Garrett	748,392.25	60,330.18	60,662.50
Harford	4,215,713.19	256,911.05	403,100.98
Howard	3,573,481.87	300,489.54	608,290.37
Kent	504,808.37	43,409.04	64,841.90
Montgomery	9,399,853.43	791,744.86	2,021,462.41
Prince George's	13,720,959.81	1,317,340.36	1,013,812.17
Queen Anne's	1,110,904.54	81,706.38	131,019.42
St. Mary's	2,015,003.46	123,476.89	126,037.52
Somerset	455,947.00	28,538.54	29,085.68
Talbot	822,851.68	89,863.29	184,207.59
Washington	3,111,653.00	219,233.77	187,989.35
Wicomico	2,285,873.48	90,121.69	179,310.78
Worcester	3,164,729.98	231,503.21	238,066.12
TOTALS	103,098,622.36	8,567,096.83	11,232,780.20

* Note: Detailed figures by political subdivisions are not available for cigarettes

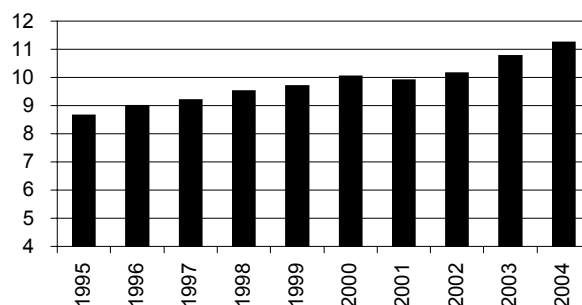
** Includes Beer Coolers

Comparative Analysis

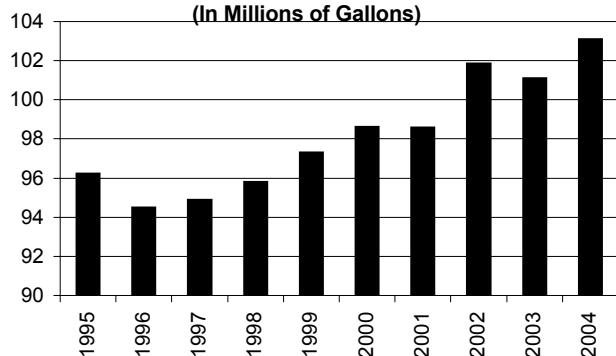
**Deliveries to Retailers - Dist. Spirits
(In Millions of Gallons)**



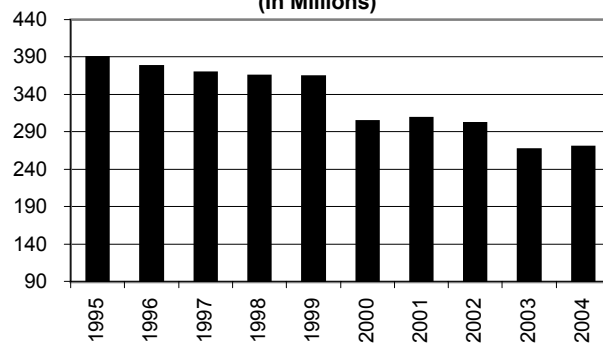
**Deliveries to Retailers - Wine
(In Millions of Gallons)**



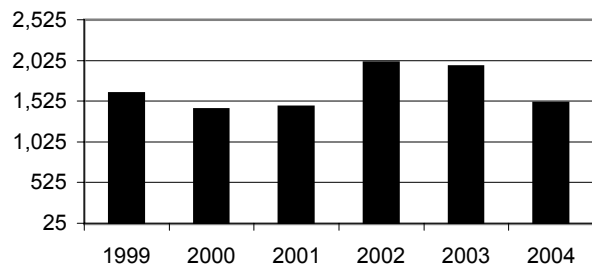
**Deliveries to Retailers - Beer
(In Millions of Gallons)**



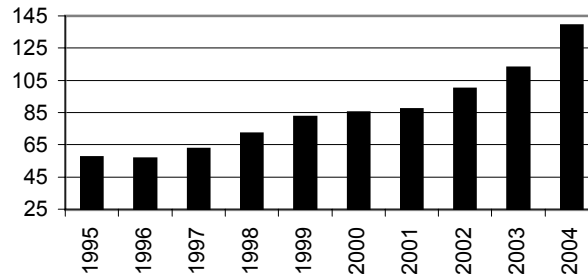
**Cigarette Stamp Sales
(In Millions)**



**Maryland Breweries
(In Thousands of Gallons)**



**Maryland Wineries
(In Thousands of Gallons)**



Maryland Winery Gallonage Sales/Dispositions

Fiscal Year	Sales To Retailers	Sales At Winery	Samples	Sales To Wholesalers	Sales Out-Of-State	Other	Total	% Of Change
1995	4,676.20	27,208.78	5,912.04	18,729.31	659.94	0.00	57,186.27	25.24%
1996	5,140.55	25,921.64	3,141.66	20,692.89	1,076.86	391.05	56,364.65	-1.44%
1997	4,876.22	29,568.53	5,739.25	21,082.90	934.20	0.00	62,201.10	10.35%
1998	6,366.88	33,125.70	6,747.94	23,915.95	1,595.24	0.00	71,751.71	15.35%
1999	7,727.19	37,890.94	6,622.63	27,679.60	2,101.67	0.00	82,022.03	14.31%
2000	9,054.89	39,705.47	6,242.43	29,020.17	1,059.52	0.00	85,082.48	3.73%
2001	10,296.53	39,623.36	7,110.47	28,631.74	1,292.16	0.00	86,954.26	2.20%
2002	10,789.93	46,529.46	7,128.14	34,216.97	1,037.20	0.00	99,701.70	14.66%
2003	13,504.30	49,785.28	7,471.87	40,764.79	1,311.56	0.00	112,837.80	13.18%
2004	16,995.61	56,704.76	6,171.79	58,376.68	827.52	0.00	139,076.36	23.25%

Maryland Brewery Gallonage Sales/Dispositions

Fiscal Year	Retail Sales	Sales To Maryland Wholesalers	Sales Out of State	Consumed On Premise	Returned To Brewery	Fiscal Year Total	% Of Change
1999	341,706.04	841,070.55	448,709.90	3,002.04	-17,275.82	1,617,212.71	unavailable
2000	338,205.35	662,254.15	438,336.88	1,761.42	-15,550.39	1,425,007.41	-11.88%
2001	357,182.95	596,834.49	511,648.33	844.41	-8,109.91	1,458,400.27	2.34%
2002	361,779.48	636,881.92	1,002,290.72	3,302.74	-7,232.92	1,997,021.94	36.93%
2003	368,717.36	606,415.34	970,878.42	5,997.88	-4,835.76	1,947,173.24	-2.50%
2004	364,969.12	526,071.26	613,585.70	2,595.01	-1,724.53	1,505,496.56	-22.68%

Summary of Activities

Audits Completed	Totals
Brewery (Maryland).....	21
Beer – Wholesaler (Maryland)	0
Rectifier, Distillery or Winery	11
Liquor and Wine Wholesaler (Maryland-Including County Dispensaries and Alcohol Wholesalers).....	33
Other Alcoholic Beverage Audits	0
Cigarette Wholesaler	64
Cigarette Sub-wholesaler.....	0
Cigarette Vendor.....	0
Cigarette Manufacturer's Storage Warehouse.....	0
Other Tobacco Products	23
Stamp Office – Cigarette Stamps	12
	<u>164</u>
Inspection and Verification of Monthly Reports Received	
Maryland Manufacturers and Wholesalers:	
Brewers' Beer Analysis	281
Beer Wholesalers.....	586
Liquor and Wine Tax Returns	822
Railroad, Steamboat and Airline Tax Returns.....	157
Out-of-State Brewers	1670
Cigarette Wholesalers.....	776
Cigarette Manufacturers	166
Cigarette Stamp Purchases and Payments Return	640
Other Tobacco Products (Retailer)	505
Other Tobacco Products (Wholesaler).....	1350
Other Tobacco Products (Consumer).....	10
	<u>6963</u>
Refund Claims Verified and Approved for Payment	
Military – Beer consumed on federal reservations – Claims involving \$4,084.23	128
Alcoholic Beverages (Non-Military) \$0.00	0
Beer – amounting to \$52,448.79	36
Wine – amounting to \$0.00	0
Distilled Spirits – amounting to \$0.00	0
Cigarette refunds – amounting to \$90,274.79.....	7
All other claims – amounting to \$90,743.71	148
Other tobacco products – amounting to \$0.00.....	0
	<u>319</u>
Other Reports	
Auditor's reports reviewed and entered	147
Credit Control Reports received and checked	4479
Returned check reports received and checked.....	708
Keg books	2433
Public storage/transportation	304
Import/Export, Non-resident storage reports.....	273
	<u>8344</u>
Grand Total for 2004	<u>15,778</u>

Bulk Transfer Permits

When a license is issued for a partnership or proprietorship, title to the licensee's stock of alcoholic beverages can change under the Alcoholic Beverages Laws of Maryland in the following cases: death of an applicant, substitution of an applicant, addition of an applicant, when the business ceases, restructuring from a proprietorship or partnership to a corporation or vice versa.

A bulk transfer permit provides for lawful transfer of the stock of alcoholic beverages in those cases. The fee for a bulk transfer permit is \$100.

The table below indicates the bulk transfer permits issued during fiscal year 2004. The 297 permits issued represent 34 more than the previous year.

County	Permits Issued
Allegany	4
Annapolis	1
Anne Arundel	19
Baltimore City	77
Baltimore	38
Calvert	0
Caroline	4
Carroll	8
Cecil	5
Charles	3
Dorchester	3
Frederick	27
Garrett	5
Harford	5
Howard	0
Kent	5
Montgomery	23
Prince George's	27
Queen Anne's	4
St. Mary's	8
Somerset	3
Talbot	4
Washington	12
Wicomico	5
Worcester	<u>7</u>
Total	297

State of Maryland Alcoholic Beverages Area and Population Chart

Population Statistics for Fiscal Year 2004

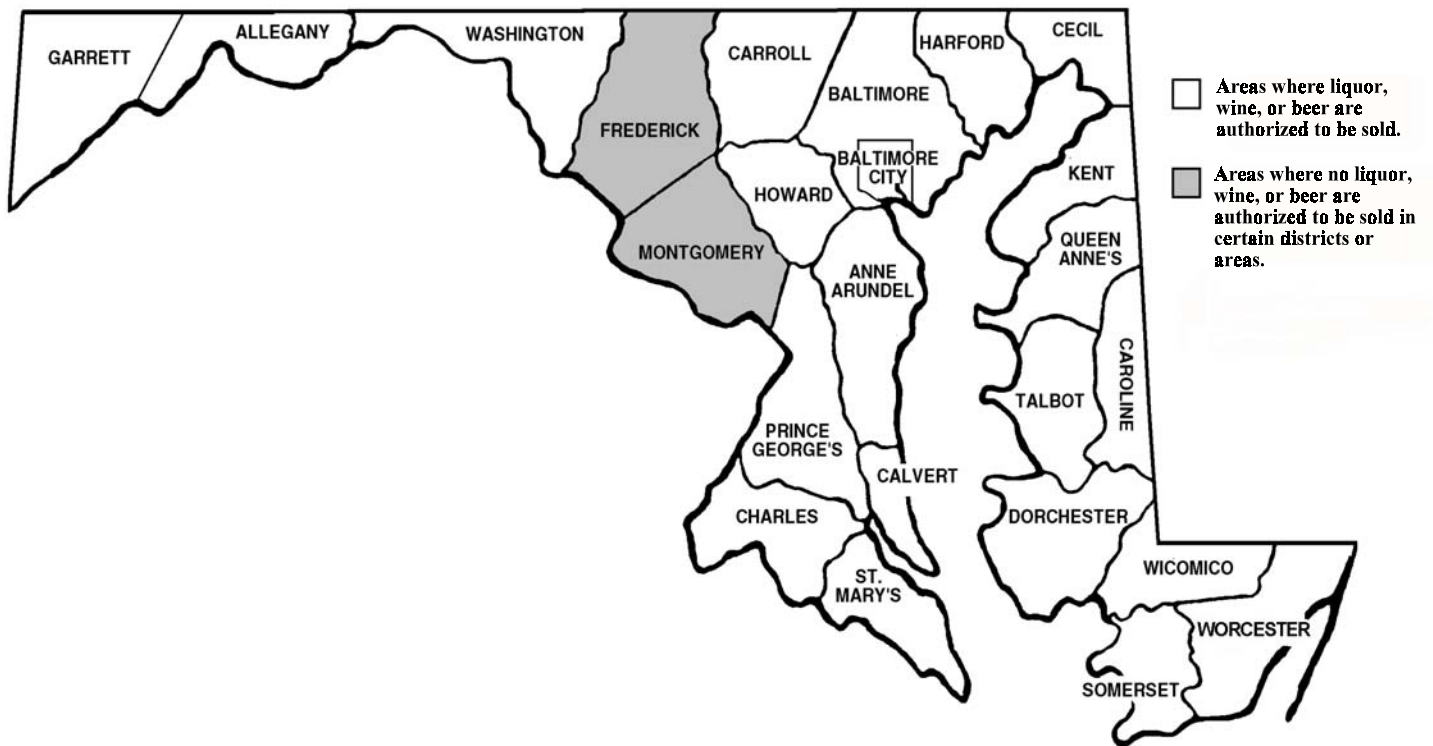
(Population Source-Maryland State Department of Health Estimates for July 1, 2003)

	Land Area in Square Miles	Population
Baltimore City	79	628,670
Allegany County	426	73,668
Anne Arundel County	E 417	506,620
Baltimore County	E 610	777,184
Calvert County	219	84,110
Caroline County	320	30,861
Carroll County	E 456	163,207
Cecil County	352	92,746
Charles County	458	133,049
Dorchester County	580	30,612
Frederick County	E 664	213,662
Garrett County	662	30,049
Harford County	448	232,175
Howard County	251	264,265
Kent County	284	19,680
Montgomery County	E 494	918,881
Prince George's County	E 485	838,716
Queen Anne's County	373	44,108
St. Mary's County	367	92,754
Somerset County	332	25,447
Talbot County	279	34,670
Washington County	462	136,796
Wicomico County	380	87,375
Worcester County	<u>483</u>	<u>49,604</u>
Total	9,881	5,508,909

E=Estimate

State of Maryland

Alcoholic Beverage Restrictions



Frederick County

- All Alcoholic Beverages** - First, Second, Fourth, Fifth, Seventh, Eighth, Ninth, Eleventh, Twelfth, Thirteenth, Fifteenth, Eighteenth, Twentieth, Twenty-fourth, Twenty-fifth, and Twenty-sixth Districts.
- Beer Only** - Third, Fourteenth, Seventeenth, and Twenty-second Districts
Exception: Incorporated limits of Middletown, within Third District, Class B Beer, Wine, and Liquor with additional requirements
- No Alcoholic Beverages** - Sixth, Tenth, Sixteenth, Nineteenth, Twenty-first, and Twenty-third Districts.
- Limited Wineries** - All election districts.

Montgomery County

- All Alcoholic Beverages** - First through Eleventh Districts and Thirteenth District.
- No Alcoholic beverages** - Twelfth District, known as Damascus, the towns of Barnesville*, Washington Grove, Kensington*, Laytonsville, and City of Takoma Park.

*Certain exclusions apply to the towns of Barnesville and Kensington.

Revenues Received by Local Authorities

	County Dispensaries					License	Total
	Number Stores	Year Ended	Gross Profits	Expenses	Net Profits	Gross Receipts (a)	Local Revenue (b)
Baltimore City (6)	-	-	-	-	0.00	1,614,033.00	1,614,033.00
City of Annapolis (4)	-	-	-	-	0.00	188,760.00	188,760.00
Allegany County (6)	-	-	-	-	0.00	127,490.00	127,490.00
Anne Arundel County (4)	-	-	-	-	0.00	526,990.00	526,990.00
Baltimore County (6)	-	-	-	-	0.00	635,096.00	635,096.00
Calvert County (6)	-	-	-	-	0.00	73,950.00	73,950.00
Caroline County (4)	-	-	-	-	0.00	59,288.00	59,288.00
Carroll County (4)	-	-	-	-	0.00	165,770.00	165,770.00
Cecil County (6)	-	-	-	-	0.00	187,144.50	187,144.50
Charles County (4)	-	-	-	-	0.00	112,400.00	112,400.00
Dorchester County (4)	-	-	-	-	0.00	76,020.00	76,020.00
Frederick County (4)	-	-	-	-	0.00	305,902.50	305,902.50
Garrett County (6)	-	-	-	-	0.00	100,350.00	100,350.00
Harford County (4)	-	-	-	-	0.00	273,625.00	273,625.00
Howard County (4)	-	-	-	-	0.00	227,514.00	227,514.00
Kent County (6)	-	-	-	-	0.00	81,916.66	81,916.66
Montgomery County (4)	25	6/30/2004	22,728,000.00	14,195,000.00	8,533,000.00	1,562,633.00	10,095,633.00
Prince George's County (6)	-	-	-	-	0.00	986,214.50	986,214.50
Queen Anne's County (4)	-	-	-	-	0.00	92,200.00	92,200.00
St. Mary's County (4)	-	-	-	-	0.00	93,677.50	93,677.50
Somerset County (4)	3	4/30/2004	410,806.00	308,918.00	101,888.00	21,738.75	123,626.75
Talbot County (4)	-	-	-	-	0.00	124,541.50	124,541.50
Washington County (4)	-	-	-	-	0.00	179,800.00	179,800.00
Wicomico County (4)	2	6/30/2004	1,570,559.00	1,185,570.00	384,989.00	118,530.00	503,519.00
Worcester County (5)	6	4/30/2004	2,790,478.52	2,087,513.73	702,964.79	658,956.25	1,361,921.04
	36		27,499,843.52	17,777,001.73	9,722,841.79	8,594,541.16	18,317,382.95

(a) License fees as reported by the respective boards of license commissioners for the year ending 4/30/04 (4), 5/31/04 (5), 6/30/04 (6).

(b) Total local revenue is composed of net profits, and license receipts.

Retail Licenses by Class

<u>Summary By Class:</u>	<u>Total</u>	<u>% of Total</u>
Class "A" – Off Sales:		
Beer	76	
Wine	9	
Beer and Wine	539	
Beer, Wine and Liquor	<u>996</u>	
Total "A" Licenses	1620	24%
Class "B" – On or Off Sale (Hotels and Restaurants):		
Beer	39	
Wine	0	
Beer and Wine	518	
Beer, Wine and Liquor	<u>2354</u>	
Total "B" Licenses	2911	44%
Class "C" – On Sale (Clubs):		
Beer	30	
Wine	0	
Beer and Wine	59	
Beer, Wine and Liquor	<u>606</u>	
Total "C" Licenses	695	10%
Class "D" – On or Off Sale (Taverns and On Sale Generally):		
Beer	69	
Wine	0	
Beer and Wine	258	
Beer, Wine and Liquor	<u>764</u>	
Total "D" Licenses	1091	16%
Caterers – On or Off Sale:		
Beer, Wine and Liquor	14	0%
Class "BD-7" – On or Off Sale:		
Beer, Wine and Liquor (Baltimore City)	<u>501</u>	<u>8%</u>
Grand Total	<u>6832</u>	<u>100%</u>
Summary by Alcoholic Beverages:		
Beer	214	3%
Wine	9	0%
Beer and Wine	1374	20%
Beer, Wine and Liquor	<u>5235</u>	<u>77%</u>
Grand Total	<u>6832</u>	<u>100%</u>

Retail alcoholic beverages licenses are issued by the 23 counties and the cities of Baltimore and Annapolis. The license year begins May 1st and ends April 30th, except in Allegany, Baltimore, Calvert, Cecil, Garrett, Kent, Prince Georges counties and Baltimore City where the year begins July 1st; Worcester county where the year begins June 1st; In Kent and Queen Anne's counties licenses may be issued for six-month periods. This summary includes county retail stores but does not include additional licenses issued by incorporated towns where permitted by law.

Retail Licenses as of April 30, 2004

	<u>Beer</u>					<u>Beer & Wine</u>					<u>Wine</u>					<u>Beer, Wine & Liquor</u>															Pop. to each
					Total Beer					Total B&W					Total Wine								Total Wine & Liq	Grand Total Lic.	Total Prem.	Total Liq. Lic Location					
	A	B	C	D		A	B	C	D		A	B	C	D		A	B	C	D	Cat	BD7										
Baltimore City					0	40	15	25	57	137					0	261	273	69	84		501	1188		1325	1325	474					
Allegany				4	4	16		1	54	71					0	1	4	41	62			108		183	183	403					
Anne Arundel					0	7	30	2	4	43					0	69	187	38	122			416		459	459	1,104					
City of Annapolis		1			1	4	9			13					0	15	54	12	1			82		96	96	0					
Baltimore					0	14	14	16	2	46	2				2	159	271	84	172			686		734	734	1,059					
Calvert	8	1			9	5	5			10					0	28	48	6	5			87		106	106	793					
Caroline *	12	2		1	15	11	5			16					0	12	8	6	6			32		63	63	490					
Carroll		1	1	1	3	2	8	1	2	13	1				1	37	69	17		3		126		143	143	1,141					
Cecil					0	6	5			11					0	6	95	15	6			122		133	133	697					
Charles				4	4		5		2	7					0	20	50	11	76			157		168	168	792					
Dorchester *	27	1		1	29	18	5			23					0	9	23	10				42		94	94	326					
Frederick	7	13	2		22	25	39	1		65	3				3	52	93	39				184		274	274	780					
Garrett	4			3	7	7			7	14	1				1		21	1	28			50		72	72	417					
Harford					0	17	15			32	1				1	37	64	30	9	2		142		175	175	1,327					
Howard		1			1	2	20	1		23					0	49	121	8	32			210		234	234	1,129					
Kent	1	1			2	8	5			13					0	9	24	9	6			48		63	63	312					
Montgomery (D)		6			6	161	221		64	446	1				1	1	379	38				418	25	871	896	1,026					
Prince George's	6	9		48	63	8	29	2	50	89					0	132	238	46				416		568	568	1,477					
Queen Anne's *	2	2	1		5	9	7			16					0	16	28	11	9			64		85	85	519					
St. Mary's	4		26	5	35	5	7	10		22					0	29	52	39	61	9		190		247	247	376					
Somerset (D)					0	21	2		2	25					0		12	7	7			26	3	51	54	471					
Talbot					0	19	13			32					0	16	41	9	7			73		105	105	330					
Washington *	3			2	5	4	4		1	9					0	37	26	28	40			131		145	145	943					
Wicomico (D)	1				1	69	13		1	83					0	1	42	16	3			62	2	146	148	590					
Worcester (D)	1	1			2	61	42		12	115					0		131	16	28			175	6	292	298	166					
TOTAL	76	39	30	69	214	539	518	59	258	1374	9	0	0	0	9	996	2354	606	764	14	501	5235	36	6832	6868	802					

(D) County Dispensaries

* Caroline, Dorchester, Queen Anne's and Washington Counties permit two licenses to same premises in certain cases.

Report of Retail License Violations

Fiscal Year 2004

County

Violation	Total Violations	Total Counties by Violation	Allegany	Anne Arundel	City of Annapolis	Baltimore City	Baltimore County	Calvert	Caroline	Carroll	Cecil	Charles	Dorchester	Frederick	Garrett	Harford	Howard	Kent	Montgomery	Prince George's	Queen Anne's	St. Mary's	Somerset	Talbot	Washington	Wicomico	Worcester
After Hours	15	7		1							1	1				2	2		5								3
Alcoholic Bev. Disp at Unauth.Hours	1	1														1											
BD7 License Classification	3	1				3																					
Contents Tampering/Refills	16	7		1		2							1							6	1					2	3
Display of Licenses	5	3				3													1							1	
Failure to Cooperate(Board/Police, etc.)	11	5		1		6														1						1	2
Failure to Obey Liquor Board Order	3	3									1					1						1					
Failure to Require doc proof/age	30	1														30											
False Statement, changes to org.app.	1	1												1													
Firearm Discharge	1	1																		1							
Gambling on Premises	8	3				4										1			3								
Illegal Conduct	23	3		11		10										2											
Late Filing	6	1												6													
Minor Conducted Sale	1	1																1									
No Certified server on duty	38	8			2									6	1	3		1	23			1				1	
No Trader's License	1	1																				1					
Open Container After Hours	3	1																	3								
Ownership & Operation	3	3		1		1																				1	
Patrons on un-licensed premise	1	1				1																					
Prohibited Hours	10	4		1		7													1	1							
Prohibited Practices	7	3			1	2	4																				
Public Welfare/Nuisance/Noises	13	7		2												1			1			2			3	1	3
Purchase from Other than Wholesaler	25	6				6							3		1				10						1	4	
Ratio Violation/Late Ratio Report	13	1																	13								
Records/Reports/Invoices	10	3				3													5							2	
Relationship with Wholesaler	11	1				11																					
Restrictions upon Retail Dealers	2	1		2																							
Revocation & Suspension	3	3		1		1																1					
Sales of Alcoholic Beverage to a Minor	236	21		17	18	69	10	1	1	4	2	3			12	39	2	3	15	1		1	2	6	2	25	3
Sanitation & Safety	2	2		1		1																					
Selling Tobacco Products/under 18	2	1		2																							
Serving on Sunday/w/o Sunday Sales	1	1				1																					
Trade Name Violation	2	2		1							1																
Unauthorized entertainment	14	2				12				1										1							
Underage Drinking	5	1				5																					
Underage Possession	1	1				1																					
Violation Restriction of License	18	8				4	6			1					1		1		2	1		2					
Total Violations by County	545	120	0	42	21	153	20	1	1	6	5	4	4	13	15	80	5	5	82	12	1	9	2	6	6	38	14

Retail License Information

Annual Fees and Hours of Sale

Class A - Off Sale (Package only)

Class C - On Sale (Clubs)

M - Denotes Midnight

Class B - On and Off Sale (Hotels and Restaurants)

Class D - On and Off Sale (Generally)

N - Denotes Noon

No sales at bar or counter on Sunday for holders of Class B or C licenses (does not apply in Anne Arundel County). Dispensary hours of sale fixed by Liquor Control Boards.

	Class	License Fee	Beer Weekdays	Sundays	License Fee	Beer & Light Wine Weekdays	Sundays	License Fee	Beer, Wine & Liquor Weekdays	Sundays
Baltimore City										
Arenas Hotels and Motels	A				\$110.00	6AM-M	Closed (c)	\$715.00	6AM-M	Closed (a)
	A-2							715.00	9AM-M	Closed (a)
	B(b)				165.00	6AM-2AM	6AM-2AM	1,100.00	6AM-2	6AM-2AM
	B-AL							10,000.00	"	"
	B-HM							5,500.00	"	"
	B-RL							55.00 (c)	"	"
Amusement Permit (Night Clubs)	C				82.50			550.00	"	"
	D				165.00	6AM-1AM	6AM-1AM	687.50	6AM-1AM	Closed
	D							750.00	6AM-2AM	6AM-2AM
	B-D-7							1,320.00	"	"

(a) May obtain authority to sell on certain Sundays for fee of \$25.00 per day.

(b) Certain restriction apply to license issued in the 47th legislative district as contained in Section 6-201(d).

(c) Racing establishment per day fee.

Note: Off-sale caterer privilege to existing beer and light wine or Beer, Wine, Liquor License. Additional fee \$500.00.

Allegany County										
Hotel or Motel Dinner Theatre	A	\$125.00	7AM-2AM	Closed	\$150.00	7AM-2AM	Closed	\$650.00	7AM-2AM	Closed
	B							800.00	"	Closed (b)
	B-BT							350.00	(d)	(d)
	C	150.00	7AM-2AM	Closed (b)	150.00	7AM-2AM	Closed (b)	500.00	7AM-2AM	Closed (b)
	D	200.00(a)	"	" (b)	210.00(a)	"	" (b)	700.00	" (b)	" (b)

(a) May obtain special permit allowing the sale of liquor by the drink for consumption on the premises. Annual fee for such permit is \$500.00. Number of Special Permits not to exceed 50.

(b) Class B and D Licensees meeting restaurant requirements and Class C may obtain special Sunday License permitting sales 1PM-2AM. Additional Fee \$250.00.

(c) The fee for Assignment of transfer of a license is \$200.

(d) B-BT Buffet Theater License can sell on premise alcohol beginning 2 hours before, dining, and 2 hours after performance.

Anne Arundel County										
Hotel Limited Service	A				\$200.00(c)	6AM-2AM	6AM-2AM	\$ 600.00	6AM-2AM	6AM-2AM
	B				400.00(b)	"	"	900.00(b)	"	"
	B-LSH				2,000.00					
	H				300.00	"	"	800.00	"	"
Hotel, Motel, Restaurant Clubs	HMR							3,000.00		
	C				100.00(a)	"	"	400.00(a)	"	"
								1,500.00	"	"
Golf and Yacht Clubs County Clubs								1,500.00	"	"
	D				400.00	"	"	900.00	"	"
								1,000.00(b)	"	"
Special Race Track Special Airport Concessionaire Special Airport Terminal Bldg.	SRT							50.00 per day		
	SAC							5,000.00		
	SATB							5,000.00	"	

(a) Issued to Veterans', Fraternal, Political or Service Clubs.

(b) On and off sale.

(c) BWT Beer and Wine tasting license is available for \$150.00 fee.

NOTE: Any holder of a Class B, H or D license shall be permitted to play recorded music of any kind but without dancing, floor shows or other similar entertainment; with a special music license at an annual fee of \$100.00. Any holder of a Class B, D, and H or

Beach Amusement Park License shall be permitted to have music, dancing and other legal forms of entertainment; with a special dancing license at an annual fee of \$400.00 (Beer, Wine and Liquor Licensees) or \$200.00 (Beer and Wine Licensees).

Race track license: Permits sale of all alcoholic beverages within confines of park for a fee of \$50.00/ day. Hours of sale: 2 hours preceding races to 2 hours after last race.

Beach and Amusement Park License: License is available to owner for beer & light wine sales within confines of park at a \$200.00 fee per calendar year. Hours of sale: 8AM to 12M, May -Sept and following April.

Yacht Club License: License is available to owner for sale of all beverages, on sale consumption for a \$1500.00 fee. Hours of sale 6AM-2AM.

Resort Complex or Hotel-Restaurant Complex Fee \$3,000.00. License permits sale at one or more locations within complex. Hours of sale 6AM-2AM.

Sunday Sales are permitted for Class A, B, C, D and H licensees Issued Special Sunday Licenses: Annual fee \$50.00 for Beer and Light Wine, \$100.00 for Beer, Wine and Liquor.

Filing fee of \$500.00 required with each application for new alcoholic beverages license.

Licensees may obtain a BWT beer and wine tasting license for an additional fee of \$150.00 for beer and wine licensees and \$200.00 for beer, wine and liquor licensees.

	Class	License Fee	Beer Weekdays	Sundays	License Fee	Beer & Light Wine Weekdays	Sundays	License Fee	Beer, Wine & Liquor Weekdays	Sundays
City of Annapolis										
Package Goods	A-1	\$ 360.00	6AM-M	Closed	\$ 900.00	6AM-M	Closed	\$1,630.00	6AM-M	Closed
	A-2	440.00	"	6AM-M	1,150.00	6AM-M (b)	6AM-M	2,060.00	6AM-M	6AM-M (b)
Restaurants	B-1(a)	250.00	"	Closed	590.00	Closed	"	940.00	"	"
	B-2(a)	380.00	"	6AM-M	730.00	6AM-M	"	1,110.00	"	6AM-M
	B-3	340.00	"	Closed	940.00	6AM-M	Closed	1,460.00	6AM-M	Closed
	B-4	590.00	"	6AM-M	1,200.00	6AM-M	6AM-M	1,890.00	6AM-M	6AM-M
	.x	200.00	6AM-2AM (c)	6AM-2AM (c)	510.00	6AM-2AM (c)	6AM-2AM (c)	680.00	6AM-2AM (c)	6AM-2AM (c)
	.a(d)	100.00	6AM-M	Closed	200.00	6AM-M	Closed	450.00	6AM-M	Closed
	.b(d)	50.00	6AM-M	6AM-M	80.00	6AM-M	6AM-M	200.00	6AM-M	6AM-M
Tavern	D-1	560.00	6AM-M	6AM-M	1,030.00	6AM-M	6AM-M	1,540.00	6AM-M	6AM-M
	.a(d)	280.00	6AM-M	Closed	340.00	6AM-M	Closed	530.00	6AM-M	Closed
	.b(d)	80.00	6AM-M	6AM-M	120.00	6AM-M	6AM-M	210.00	6AM-M	6AM-M
Institutions for Care of the Aged	ICA							1,320.00	3:30PM-7PM	11AM-2:30PM
Yacht Clubs (On Sale)	F	1,130.00	All Hours	All Hours	2,270.00	All Hours	All Hours	3,400.00	All Hours	All Hours
Clubs	C	560.00	6AM-2AM	6AM-2AM	940.00	6AM-2AM	6AM-2AM	1,320.00	6AM-2AM	6AM-2AM
Hotels	E-1	510.00	6AM-2AM	6AM-2AM	1,200.00	6AM-2AM	6AM-2AM	1,720.00	6AM-2AM	6AM-2AM
	.x	300.00	6AM-2AM (c)	6AM-2AM (c)	510.00	6AM-2AM (c)	6AM-2AM (c)	920.00	6AM-2AM (c)	6AM-2AM (c)
	.a(d)	200.00	6AM-M	Closed	300.00	6AM-M	Closed	410.00	6AM-M	Closed
	.b(d)	80.00	6AM-M	6AM-M	100.00	6AM-M	6AM-M	140.00	6AM-M	6AM-M

(a) Only with meals off-sale permitted.

(b) May obtain a BWT Beer and Wine Tasting license - \$240.00

(c) Additional Fee: Midnight to 2AM

(d) Additional Fee: Off-sale

Note: City may issue Beer & Light Wine or Beer, Wine & Liquor license for consumption on the premises only, Sect. 17A or 19A.

Baltimore County

A	\$100.00 (a)(d)	6AM-M	Closed	\$ 600.00 (d)	6AM-M	Closed
B	150.00	6AM-2AM	6AM-2AM	1,000.00 (g)	6AM-2AM	6AM-2AM
B(SB)(b)	150.00	"	"	1,000.00	"	"
B-TTC (e)				1,000.00	"	"
C	35.00	"	"	500.00	6AM-2AM	6AM-2AM
D	100.00	"	"	1,000.00 (g)	"	"
BDR				1,000.00	"	"
BDT(f)				1,000.00		
Theater				1,000.00	(c)	(c)
B(omt) (h)				1,000.00	6AM-1:30AM	6AM-1:30AM

(a) Class A Light Wine License may be issued to a Class 4 Manufacturer's license holder and to a Class 3 Manufacturer producing wine from Maryland agricultural products. Fee \$50.00.

(b) Restaurant Service Bar license available in Pikesville revitalization area only.
(c) A theater license authorized sales 2 hours prior to the show, during the show and one hour after the show.

(d) A Class BWT one-day beer and wine tasting license is available to Class A licensees. Fee \$ 10.00.
(e) Class B-TTC is a Towson Town Center License.
(f) BDT Towson Town Center may serve alcoholic beverages 2 hours before live performance

through the end of the performance.
(g) Caterer's privilege \$500.00 fee.
(h) ClassB(omt) is an Owings Mills Town Center license.

Calvert County

A	\$150.00	6AM-2AM	6AM-2AM	\$150.00	6AM-2AM					
B	250.00	"	6AM-2AM	250.00	6AM-2AM	6AM-2AM	\$ 500.00	6AM-2AM	6AM-2AM	
BR						6AM-2AM	1,000.00	"	"	
C	50.00	6AM-2AM	"				500.00 (c)	"	"	
							1,000.00 (a)	"	"	
D	100.00	"	"				500.00 (b)	"	"	
Wine Festival	WF			15.00			1,000.00	"	"	

(a) Issued only to bona fide Yacht and Country Clubs.

(b) Issued only to Yacht Clubs & bona fide posts of American Legion or V.F.W. On premises only by the drink.

(c) Permits sale of alcoholic beverages only with meals.

Class	License Fee	Beer Weekdays	Sundays	License Fee	Beer & Light Wine Weekdays	Sundays	License Fee	Beer, Wine & Liquor Weekdays	Sundays
Dorchester County									
A	\$200.00	6AM-M	6AM-M	\$250.00	6AM-1AM	12N-12M	\$2,500.00	6AM-12M	12N-12M
B	250.00	6AM-1AM	12N-12M	300.00	6AM-1AM	12-12(c)	1,000.00(b)	7AM-1AM	12N-12M
C	250.00	10AM-1AM	12N-12M	150.00	6AM-1AM	12N-12M	1,000.00(a)	10AM-1AM	12N-12M
D	250.00	6AM-1AM	12N-12M	275.00	6AM-1AM	12N-12M			
(a) Issued only to Yacht Clubs, Country Clubs and non-profit organizations.			(d) Class B through Class D; on sale consumption is permitted up to one hour after close of sales; at which time, tables and bar area are cleared of alcoholic beverages.			Note: Hours of operation are extended to 2AM Monday when Christmas Eve or New Year's Eve falls on a Sunday.			
(b) On sale only.									
(c) Off sale only through 1AM.									
Frederick County									
A	\$100.00	6AM-M	1PM-M (f)	\$140.00(c)(n)	6AM-M	1PM-M (f)	\$650.00(n)	6AM-M	1 PM-M (f)
B	130.00	6AM-2AM	11 AM-2AM(m)	160.00	6AM-2AM	11 AM-2AM(m)	1,500.00(a)(p)(e)(l)	6AM-2AM	11 AM-2AM (m)
B-Hotel							2,000.00(a)(b)(p)	"	"
Draft House	B-DH						1,500.00(j)	"	"
Dinner Theater	B-DT						1,500.00(d)(h)	(d)(h)	(d)(h)
Banquet Facility	B-BF						1,500.00(d)	6AM-2AM	11AM-2AM
Bed & Breakfast	B-BB						500.00(q)	"	"
Country Inn	B-CI						2,500.00(k)(d)	"	"
Cultural Arts	C	50.00 (d)	"	(d)	70.00 (d)	"	600.00 (d)	"	"(d)
				100.00(o)(d)					
Weinburg Center for the Arts							325.00(d)	"	"
Golf & Country Club							1,500.00(d)	"	"
Private Business Club							2,000.00(d)	"	
							2,000.00(d)(i)	"	
Private Country									
Stadium				2,000.00	(d) (g)	(d) (g)			
(a) Hotel license does not permit sales at bars or counters or sales for consumption anywhere except on premises where meals are prepared & served. In restaurants, beverages with alcohol content of not more than 14.5% for off premises consumption.			(f) For Class A: Special Sunday permit allows Sunday off premise consumption from Noon to 12 Midnight for additional fees.			(m) For Class B, sales for off-premise consumption, 1pm to 2am.			
(b) Issued only to hotels with capital investment of not less than \$400,000.00, with a minimum of 15 rooms with more privileges & restaurant facilities.			(g) Sales from opening to the end of the baseball game and other events within stadium.			(n) A wine tasting license allows wine tastings on the premises during specific registered events. Fee is \$150.00.			
(c) A winery license fee is \$50.00; Class A, light wine only, selling wines & ports up to 21% by volume; available to Class 3 & 4 Manufacturers; permitting sale of wine products at retail seven days a week.			(h) Sales two hours before and during show but in no case before 11AM on Sundays only.			(o) A Cultural Arts Center license issued to the Maryland Ensemble Theatre with special requirements, fee is \$100.00.			
(d) For consumption on premise only. Some special provisions for Special Event Bottles.			(i) A special class C, BWL private country club is allowed in the 14 th election district and wherever else permitted in the county.			(p) A caterer's license may be issued \$1,500.00.			
(e) Micro Brewery License may be issued with special provisions.			(j) Except during family matinee, alcoholic beverages may be purchased only prior to and during the motion picture show; for consumption on premise only.			(q) Bed & Breakfast-minimum of 1 room, alcoholic beverages sold to registered guests only.			
			(k) Country Inn must have a minimum of eight rooms; may sell alcoholic beverages at banquets, parties, meetings and similar functions.			NOTE: District 16, Class C, BWL, Golf & Country Club License may be issued. Certain Fire Companies may be issued a Special, One Day License in any district.			
			(l) License may be issued in 3 rd District under special conditions.			Dry Districts - 6, 10, 16,19, 21, 23 Beer Only Districts - 3, 14, 17, 22			
Garrett County									
Light Wine	A	\$150.00(d)	6AM-2AM	Closed	\$350.00(d)	6AM-2AM	Closed		
	B				50.00(d)(f)	6AM-2AM	Closed		
Resort (CAT) Caterer's Bed & Breakfast								\$1,500.00(a)(d)(h)(i)	6AM-2AM
								2,000.00(d)(e)(i)	"
Special Multi-Event								3,000.00(b)(d)(j)	"
								500.00	"
	C							25.00-75.00(d)(g)	"
								1,500.00(d)	"
								50.00-300.00(k)	"
								125.00-500.00(l)	"
	D	150.00(d)	6AM-2AM	Closed	350.00(d)(i)	6AM-2AM	Closed	1,500.00(b)(d)(i)	"
								3,000.00(c)(d)(i)	"
A special "draft beer" license available for a \$75.00 fee by any establishment regularly licensed to sell beer. A new license issuing fee is \$75.00.		(c) Primarily off-sale consumption.		11 or more bedrooms - \$75.00. Beer, wine or liquor sales to guests only for on premise consumption.		(i) A wine tasting license allows beer and wine tastings on the premises during specific registered events. Fee is \$100.00		(l) 5 events \$125.00	
(a) No sales at bar counters nor for off sale.		(d) New license issuing fee equals the license fee.		(h) Sunday sales apply only in election districts 11 & 15. Sunday sales from 1PM to 10PM.		(j) Additional facility \$1,500.00.		12 events \$250.00	
(b) Primarily on-sale consumption.		(e) Authorizes catering for off premise events.				(k) 2-day license \$50.00, 6-day license \$150.00, 12-day license \$300.00.		18 events \$375.00	
		(f) Class A light wine license may be issued to a Class 4 manufacturer's license holder.						24 events \$500.00	
		(g) 1-5 bedrooms - \$25.00, 6-10 bedrooms - \$50.00,							

Class		License Fee	Beer & Light Wine		Sundays	License Fee	Beer, Wine & Liquor		Sundays	
Harford County										
Winery	A	\$ 50.00		8AM-2AM	8AM-2AM					
	A	125.00		"	8AM-2AM(f)					
Restaurants	A1					1,250.00	8AM-2AM	8AM-2AM		
	A2	800.00		8AM-2AM	Closed					
	B1	225.00		"	8AM - 2AM(f)	575.00	8AM-2AM	8AM-2AM(h)		
	B2	300.00		"	8AM-2AM(f)					
	B2					650.00	8AM-2AM	8AM-2AM(h)		
	B3					2,000.00	"	8AM-2AM(g)		
	B3					2,350.00	"	8AM-2AM(i)		
New Restaurant Deluxe Special Inn Hotels	B4	350.00		5:30-11PM	12PM-11PM					
	B					1,600.00	8AM-2AM	8AM-2AM(g)		
	B					1,950.00	"	8AM -2AM(i)		
	BNR					2,000.00	"	8AM-2AM(d)		
	BDR					5,000.00	"	8AM-2AM(d)		
	B Inn					950.00	8AM-2AM	8AM-2AM(e)		
	B3					2,500.00	8AM-2AM	8AM-2AM(g)		
	B3					2,850.00	"	8AM-2AM(i)		
	B					2,100.00	"	8AM-2AM(g)		
	B					2,450.00	"	8AM-2AM(i)		
Clubs	C	150.00		8AM - 2AM	8AM-2AM(b)					
	C					350.00	8AM-2AM	8AM-2AM(f)(a)(b)		
Tavern	D On Sale Only					3,000.00	8AM-2AM	8AM-2AM		
	D On/Off Sale					4,000.00	"	"		
Caterer	H					750.00	8AM-2AM	8AM-2AM(c)		
Golf Course	GC					2,200.00	8AM-2AM	8AM-2AM		
Stadium						10,000.00	"	"		
(a) License fee according to membership; 50-99, \$350.00; 100-250, \$600.00; 251-450, \$850.00; 451 or more, \$1,000.00. (b) Sunday sales are available for an additional		\$100.00 fee for clubs. (c) Class H Caterers License available to operators of banquet rooms. Authorizes consumption on the premises during the catered event.		(d)Class BNR or BDR new licenses authorizes on sale only. (e) Class B Inn License must meet certain conditions. (f) 7 day fee is additional \$125.00		(g) 7 day fee is additional \$375.00 (h) 7 day fee is additional \$225.00 (i) 7 day fee is additional \$475.00 (j) 7 day fee is additional \$100.00				
Howard County										
	A	\$150.00	6AM-2AM	6AM-2AM	\$175.00	6AM-2AM	6AM-2AM	\$700.00 (A2) 900.00 (A1)	6AM-2AM	Closed 6AM-2AM
	B	150.00	"	"	175.00	"	"	1,000.00	"	Closed
	BLX(i)							2,000.00	"	"
	C		"	"		"	"	1,500.00 (a) 250.00 (b) 500.00 (j) 700.00 (c)	"	6AM-2AM " " "
	D	150.00	"	"	175.00	"	"	1,000.00 (d) 600.00 (e) 1,000.00 (f) 800.00 (g) 2,000.00 (k)	" " " " 11AM-10PM	" Closed 6AM-2AM Closed 11AM-10PM
	WF(h) GC									
(a) 18 hole Championship Golf Course Clubs only (b) Veteran's organizations with nat'l affiliation only (c) Qualified conference centers only.		(d) Fee is \$1,000, if restricted to on-sale only. (e) Fee is \$600, if restricted to on sale only. (f) On and off sale (seven day license). (g) On and off sale (six day license).		(h) Wine festival license available for \$15.00 fee. (i) Luxury restaurant license (j) Affiliate of Internat'l Organization of Police Officers (k) Golf Course		NOTE: Race track license: owner may secure license for sale of all alcoholic beverages within confines of racing track for a fee of \$1,000.00 per calendar year.				
Kent County										
	A	\$150.00	6AM-2AM	6AM-1AM	\$350.00	6AM-2AM	6AM-2AM	\$1,750.00	6AM-2AM	6AM-1AM 9AM-2AM
	B	300.00	"	"	N-M 1,000.00(c)	"	N-M	2,000.00(c)(f)(e) 350.00 (b) 550.00 (b) 500.00 (a)(d) 1,500.00	" " " "	" " " 11AM-M (d) 9AM-2AM (e)
Bed and Breakfast Country Inn	C									
	D	300.00	"	"	6AM-2AM					
(a) On sale except beer. (b) Authorizes on-sale consumption only. (c) Special Maryland Wine License Privilege available for Class B		(d) Special Sunday BWL license is available; allowing sales from 7AM-12M for a \$15.00 fee. (e) Authorizes off-sale of beer and light wines.				(f) A Class B restaurant or hotel licensee may obtain an additional license for a fee of \$100.00 each; a special Sunday sale license or a caterer's license.			NOTE: Special Theatre License authorizes on-sale beer, wine, and liquor for a \$500.00 fee. Light Wine License also available.	

Class	License Fee	Beer Weekdays	Saturdays	Sundays	License Fee	Beer & Light Wine Weekdays	Saturdays	Sundays	License Fee	Beer, Wine & Liquor Weekdays	Saturdays	Sundays
Montgomery County												
A	200.00	6AM-1AM	6AM-1AM	6AM-1AM	\$250.00	(k)(l) 6AM-1AM	6AM-1AM	6AM-1AM				Closed (c)
B	250.00	9AM-1AM (i)(h)	9AM-1AM (i)(h)	9AM-1AM (i)(h)	400.00	9AM-1AM (i)(h)	9AM-1AM (i)(h)	10AM-1AM (b)(i)(h)	\$2,500.00	(c)(k)(g) 9AM-1AM (h)	9AM-2AM	10AM-1AM (j)
									1,250.00	(c)(m)(l)(g) 9AM-1PM	9AM-2AM	"
									1,000.00 (n)	10AM-2PM	10AM-2PM	10AM-2PM
C	50.00	11AM-M	11AM-M	11AM-M	120.00	11AM-M	11AM-M	11AM-1AM	2,000.00 (c)	6AM-2AM	6AM-2AM	10AM-2AM
									1,000.00 (e)(c)	"	"	"
									500.00 (o)	"	"	"
									300.00 (c)	11AM-1AM	11AM-1AM	11AM-1AM
D	250.00	9AM-1AM (i)(h)	9AM-1AM (i)(h)	10AM-1AM (i)(h)	400.00	9AM-1AM (i)(h)	9AM-1AM (i)(h)	10AM-1AM (i)(h)				
H	400.00(d)	9AM-1AM	9AM-1AM	10AM-1AM	400.00 (d)	9AM-1AM	9AM-1AM	10AM-1AM				
HM									\$2,500.00		9AM-2AM	10AM-1AM (i)
Special Theater					\$100.00	(p)	(p)	(p)				

(a) "Light wines" includes up to 22%. Class A Light Wine issued to Class 4 Manufacturer to sell products at retail - \$100.00.
 (b) On sale only.
 (c) Authorizes consumption of liquor supplies by bona fide members on premises of clubs not licensed for sale of liquor.
 (d) On sale only; Class H authorized in Montgomery County for Hotels and Restaurants.

(e) Issued to Veteran's Organizations, Fraternal and Sororal or Service Organizations.
 (f) Class B, issued to hotels and motels, permitting sale of Beer, Wine and Liquor including room service.
 (g) On Friday and Saturday, premises may remain open to 2AM the following day provided food is available.
 (h) Sales for off premises consumption permitted 6AM-1AM.
 (i) May remain open Mondays to 2AM on certain holidays.

(j) May issue a caterer's privilege to a holder of a Class B restaurant or hotel (on-sale) beer, wine and liquor license for off premise events.
 (k) Light wine only; \$100 Annual License Fee.
 (l) CAT (Caterer's License)
 (m) Special B-K license may be issued in the town of Kensington.
 (n) Special Performing Arts Facility License
 (o) Continuing Care Retirement Community License
 (p) When snacks are served; One hour before and after a performance, during intermission; During cast parties and receptions before and after a performance. (Issued only to theaters where live performances are held, or in non-profit movie theaters.)

Prince George's County												
	A	\$220.00	6AM-2AM	Closed	\$ 220.00	6AM-2AM	Closed	\$825.00	6AM-2AM	Closed		
	B	330.00	" (i)	8AM-M	330.00	" (i)	8AM-M	1,320.00 (a)	" (i)	8AM-M (j)		
								2,200.00 (b)	"	"		
Equestrian Center								2,200.00 (i)				
Restaurant	B-EC R							2,750.00 (c)	"	N-M		
Golf Course	B-GC				330.00	11AM-10PM	11AM-10PM	2,750.00 (g)	"	8AM-M		
Special (Hotel)	BH							3,850.00	(h)	(h)		
	BLX							2,750.00 (d)	6AM-2AM	N-M		
	B-DH				220.00	11AM-1:30AM(k)	5PM-1:30AM					
Education Con. Facility	B-ECF/DS							6,750.00 (l)	"	8AM-2AM		
	B-Stadium BBS				2,200.00	6AM-2AM	8AM-2AM					
	B-FBS - Fed Ex Field							19,800.00	6AM-2AM	6AM-2AM		
								"	"	N-M		
	C	220.00	6AM-2AM	N-2AM	220.00	N-2AM	8AM-M	825.00 (e)	"	"		
Yacht Club	C							1,650.00 (f)	"	8AM-M (j)		
Golf & Country Club	C							1,650.00	"	8AM-2AM		
	D	330.00	6AM-2AM	8AM-2AM	330.00	6AM-2AM	8AM-2AM					

NOTES: Application fee for all new licenses is \$700. Application for transfer and transfer location \$500. Substitution of corporate officers application \$250. Administrative processing fee \$200.

(a) Off sale from the main bar and dining room only.
 (b) Off sale from other than main bar or dining area.
 (c) Alcoholic Beverages sold on Sunday only in connection with meals; no sales in bar or cocktail facilities.

(d) Issued to National Veteran's Organizations or as a special license to other qualified non-profit organizations.
 (e) Concession License available to operator of concession at County owned club. Annual fee \$1,650.
 (f) Sale for consumption on premises only.
 (g) Class BCE Caterer's License - \$3,300.
 Class B/ECF to Univ. of MD - \$3,850.
 Class BCI Country Inn - \$1,375.
 (h) Board of License Commissioners may prescribe rules for hours and days of sale.

(i) A Class B Licensee providing live entertainment on Friday or Saturday nights may serve until 3AM next.
 (j) Sale of beer and wine only on Sunday (except Class B licensees) meeting specified qualifications may obtain special Sunday "On Sale" permit at an annual fee of \$770, permitting certain sales of beer, wine and liquor on Sunday between 12 noon to 2AM.
 (k) Saturday and holidays 5PM-1:30AM.
 (l) B-ECF/DS fee, effective 10-1-03.

NOTES: Any Incorporated Town is authorized to require any license holder situated in such town to pay additional fee not exceeding 20% of above class license.
 The Town of Hyattsville permits the sale of beer and wine and on sale liquor for consumption on premises of Class B license. A wine tasting license (WT) may be issued to a BW or BWL licensee. Fee \$110.

	Class	License Fee	Beer Weekdays	Sundays	License Fee	Beer & Light Wine Weekdays	Sundays	License Fee	Beer, Wine & Liquor Weekdays	Sundays
Queen Anne's County										
Conference Center	A	\$250.00	6AM-M	8AM-M	\$500.00	6AM-M	8AM-M	\$2,000.00	6AM-M	8AM-M
	B	250.00	"	"	500.00	"	"	1,000.00 (c)	6AM-2AM	8AM-2AM
	C	50.00 (a)	"	"				1,500.00	"	"
	D	250.00	"	"	500.00	"	"	500.00 (b)	"	"
								1,800.00 (b)	"	"
(a) Issued only to non-profit clubs and National Veterans' Organizations.			(b) Class B-D license allows beer, wine and liquor sale for on premises and beer sale for off premises.			(c) May obtain a caterer's license, fee \$100.00.			NOTE: Class B and C Beer, Wine and Liquor Licenses authorize on or off sale for Beer and on sale only for Wine and Liquor.	
St. Mary's County										
Hotel/Restaurant	A	\$200.00	6AM-2AM	Open	\$350.00 (a)	6AM-2AM	6AM-2AM	\$400.00 (a)	6AM-2AM	6AM-2AM
	B				400.00 (a)	6AM-2AM	6AM-2AM	300.00 (b)	"	"
	C							650.00 (a)(c)	"	"
	D	200.00 (b)	6AM-2AM	6AM-2AM				1,000.00		
		250.00 (a)	6AM-2AM	6AM-2AM				350.00 (a)(d)	6AM-2AM	6AM-2AM
								250.00 (b)	"	"
								650.00 (a)		
(a) Seven Day License designated A-1. (b) Six Day License designated A-2.			(c) Add \$250 on caterer's License. (d) For clubs on sale only.			NOTE: A special Class D (on sale) Beer, Wine & Liquor License issued to bonafide religious, fraternal, civic, veterans', hospital or charitable organization, for a one			day period upon payment of \$10.00 fee for each license.	
Somerset County										
	A	\$100.00	6AM-2AM	Closed	\$150.00	6AM-2AM	Closed			
		125.00	"	8AM-2AM	175.00	"	6AM-2AM	\$1,000.00	6AM-2AM	12:30PM-12M (b)
	B	200.00	"	Closed	200.00	"	Closed	1,000.00	"	"
	C	25.00	"	"	35.00	"	"	250.00	"	"
	D	200.00	"	"	200.00	"	"	1,000.00		
(a) Wine and Liquor on sale only.			(b) Sunday sales permitted if food available on premises.							
Talbot County										
Certain Non-Profit Theaters(d)	A		6AM-12M	8AM-12M	\$250.00	6AM-12M	8AM-12M	\$1,500.00 (a)	6AM-12M	8AM-12M
	B	\$500.00	6AM-2AM	10AM-2AM	500.00	6AM-2AM	10AM-2AM	1,500.00 (b)	6AM-2AM	10AM-2AM
	BT	150.00	12N-12M	12N-12M	150.00	12N-12M	12N-12M			
Marinas (e)	C	150.00	6AM-12M	10AM-12M	150.00	6AM-12M	10AM-12M	750.00 (c)	6AM-2AM	12:30PM-2AM
	D	1,000.00	6AM-12M	8AM-12M	1,000.00	6AM-12M	8AM-12M			
Hotels & Rest (d)	F-A							1,200.00	6AM-2AM	10AM-2AM
Public golf course (d)	G C							750.00	7AM-10AM	7AM-10PM
(a) Designated as Class E license. (b) Designated as Class F license (on-and off-sale)			(c) Designated as Class G (on-sale), issued to qualified non-profit clubs and National Veterans' Organizations.			(d) On-sale consumption (e) On and off sale consumption			NOTE: The Talbot County Commissioners regulate the retail sale of alcoholic beverages. See Section 206, Article 2B, A.C.M.	

	Class	License Fee	Beer Weekdays	Sundays	License Fee	Beer & Light Wine Weekdays	Sundays	License Fee	Beer, Wine & Liquor Weekdays	Sundays
Washington County										
Theater	A	\$100.00	6AM-2AM	N-M	\$150.00	6AM-2AM	N-M	\$300.00	6AM-2AM	N-M
	B	50.00	"	"	200.00	"	"	1,000.00	"	"
								200.00	"	"
	C	100.00	"	"	200.00	"	"	500.00	"	"
Golf & Country Club								1,000.00	"	"
	D	100.00	"	"	150.00	"	"	750.00	"	"
Pouring (on sale) beer \$100, beer and wine \$150, beer, wine and liquor \$500. Sunday License for all above classifications is an additional \$250.			Special Cumberland and Shenandoah Valley Wine Festival License authorizes Maryland wineries to display, sell and sample Maryland wines. Fee to be set by the board.			Special Wine Tasting License for Class A - BWL \$200.00 yearly (12 times annually).				
Wicomico County										
	A	\$175.00	6AM-M	Closed	\$275.00	6AM-M	Closed	\$4,400.00	6AM-M	Closed
		275.00	"	6AM-M	350.00	"	6AM-M			
	B	275.00	6AM-2AM (e)	12:30 PM-M	400.00	6AM-2AM	12:30 PM-M (e)	1,320.00 (a1)(f) 1,980.00 (a2)(f)	10AM-2AM	12:30 PM-M (c)
								"	"	"
	C	75.00	10AM-1AM	12:30PM-10PM (c)	125.00	10AM-1AM	12:30PM- (m)	(b)	"	"
	D	275.00	6AM-2AM	6AM-M	275.00	6AM-2AM	12:30PM-M (c) (e)	2,200.00(d)	"	12:30PM-M
Golf Course	GC							2,200.00	"	12:30PM-M
(a1) R-Restaurant On Sale Only (a2) H-Hotel On Sale Only (b) Fee according to membership and 6-day license (7-day):50-399= \$275.00(\$400.00), 400-599=\$550.00(\$675.00),600 or more=			\$825.00(\$950.00) to non-profit fraternal, social or veterans' clubs. (c) On Sale Sunday license permit sales to seated patrons, an additional \$100.00 per year.			(d) On sale only, must have minimum seating capacity of 140 persons. (e) Off sale weekdays 6am-M; Sunday			(f) Caterer's license available, fee \$550.00. NOTE: Class B-Conference Center license available, fee \$1100.00 Stadium beer & light wine on-sale license fee is \$1500.00	
Worcester County										
	A	\$287.50	6AM-2AM	Closed	\$450.00	6AM-2AM	Closed			
		350.00	"	6AM-2AM	525.00	"	6AM-2AM			
	B	362.50	9AM-2AM (a)	Closed	475.00	9AM-2AM (a)	Closed	\$2,250.00 (f)	9AM-2AM (a)	Closed (d)
		450.00	"	9AM-2AM (a)	575.00	"	9AM-2AM	3,125.00 (b)(f)	"	9AM-2AM (a)
	C	200.00	"	"	275.00 (h)	"	"	625.00 (f) 975.00 (i)	9AM-2AM (a)	Closed (d)(e)
								"	"	"
	D	437.50	9AM-2AM (a)	Closed	500.00	9AM-2AM (a)	Closed	3,750.00 (c)	"	9AM-2AM (a)
		550.00	"	9AM-2AM (a)	625.00	"	9AM-2AM (a)	4,250.00 (g)	"	"
(a) Permits sales for off premise consumption between 6AM and 2AM. Permits sales for on premise consumption between 9AM and 2AM. (b) Licenses to be issued to premises within Municipal Corporation must be approved by Mayor & Town Council.			(c) Authorized areas restricted. (d) Special \$100.00 per day permit available authorizing sale on Sunday to conventions. (e) Special Sunday license to Class C, Beer, Wine and Liquor licensees, permits up to eight Special Sunday events, Fee \$100.00 per day.			(f) A caterer's license is available; fee \$500.00. (g) Ocean City Municipal Golf Course license; no license fee. (h) Issued in tenth district only. (i) Seven Day License.			NOTES: Race track Licenses: race tracks meeting requirements may obtain Beer and Light Wine license for same fee charged other Beer and Light Wine licensees. Beer, Wine and Liquor Race Track license fee is \$5,000.00.	

Retail License Issuing Authority

Allegany County

Board of License Commissioners
701 Kelly Road, Room 202
Cumberland, Maryland 21502
Phone: 301-724-6485 FAX: 301-777-2001

Annapolis (City of)

Alcoholic Beverage Control Board
Municipal Building, Room 102
160 Duke of Gloucester Street
Annapolis, Maryland 21401-2526
Phone: 410-263-7942 FAX: 410-280-1853

Anne Arundel County

Board of License Commissioners
94 Franklin Street
Annapolis, Maryland 21401
Phone: 410-222-1148 FAX: 410-222-1810

Baltimore (City of)

Board of Liquor License Commissioners
10 South Street, Suite 200
Baltimore, Maryland 21202
Phone: 410-396-4385 FAX: 410-396-4382

Baltimore County

Board of Liquor License Commissioners
County Office Building
111 W. Chesapeake St., Room G14
Towson, Maryland 21204
Phone: 410-887-3191 FAX: 410-887-3970

Calvert County

Liquor Board
Calvert County Court House, 175 Main Street
Prince Frederick, Maryland 20678-3337
Phone: 410-535-1600 ext. 2306
FAX: 410-535-1787

Caroline County

Board of License Commissioners
Health and Public Service Building
403 South Seventh St., Suite 210
Denton, Maryland 21629-1335
Phone: 410-479-8100 FAX: 410-479-4187

Carroll County

Board of License Commissioners
County Office Building
225 N. Center Street, Room 113
Westminster, Maryland 21157-5194
Phone: 410-386-2094 FAX: 410-386-2444

Cecil County

Liquor Board
Treasurer's Office Complex, Court House
129 East Main Street, Suite 105
Elkton, Maryland 21921
Phone: 410-996-5215 FAX: 410-996-1172

Charles County

Board of License Commissioners
County Government Building
P. O. Box 2150
La Plata, Maryland 20646
Phone: 301-645-0555 FAX: 301-645-0515

***Dorchester County**

Board of License Commissioners
County Office Building
P. O. Box 107
Cambridge, MD 21613
Phone: 410-228-9636 FAX: 410-228-1563

Frederick County

Liquor Board
8 East 2nd Street, Suite 100
Frederick, Maryland 21701
Phone: 301-694-1156 FAX: 301-631-3500

*Board of County Commissioners acts as Board of License Commissioners

Garrett County

Board of License Commissioners
Old Courthouse, Room 105
313 E. Alder Street
Oakland, Maryland 21550
Phone: 301-334-1925 FAX: 301-334-5022

Harford County

Liquor Control Board
16 N. Main Street
Bel Air, Maryland 21014-3780
Phone: 410-879-6370 FAX: 410-638-4970

Howard County

Board of License Commissioners
George Howard Building
3430 Court House Drive
Ellicott City, Maryland 21043
Phone: 410-313-2008 FAX: 410-313-3298

***Kent County**

Board of License Commissioners
Government Center
400 High Street
Chestertown, Maryland 21620
Phone: 410-778-7451 or 4600
FAX: 410-778-7482

Montgomery County

Board of Liquor License Commissioners
P. O. Box 78
16650 Crabbs Branch Way, Room 203
Rockville, Maryland 20855-2297
Phone: 240-777-1999 FAX: 240-777-1991

Prince George's County

Board of License Commissioners
County Service Building, Room 204
5012 Rhode Island Avenue
Hyattsville, Maryland 20781
Phone: 301-985-3564 FAX: 301-985-3548

Queen Anne's County

Board of License Commissioners
160 Coursevall Drive
Centreville, Maryland 21617
Phone: 410-758-3133 FAX: 410-758-8473

St. Mary's County

Alcohol Beverage Board
P. O. Box 653
41650 Tudor Hall Road
Leonardtown, Maryland 20650
Phone: 301-475-7844 ext. 1600
FAX: 301-475-4174

Somerset County

Board of License Commissioners
c/o Somerset County Liquor Board
11754 Somerset Avenue
Princess Anne, Maryland 21853
Phone: 410-651-0588 FAX: 410-651-9026

Talbot County

Board of License Commissioners
Talbot County Government Building
142 N. Harrison Street
Easton, Maryland 21601
Phone: 410-770-8019 FAX: 410-770-8013

Washington County

Board of License Commissioners
148 W. Washington Street
Hagerstown, Maryland 21740
Phone: 301-797-4591 FAX: 301-797-4599

Wicomico County

Board of License Commissioners
201 East Market Street, Suite 112
Salisbury, Maryland 21803-0078
Phone: 410-548-4835 FAX: 410-548-4374

Worcester County

Board of License Commissioners
Government Center
One West Market Street - Room 1201
Snow Hill, Maryland 21863-1070
Phone: 410-632-1908 ext. 1120
FAX: 410-632-3008

*Board of County Commissioners acts as Board of License Commissioners

Liquor Control Boards

Garrett County

Liquor Control Board
Court House, Room 105
313 E. Alder Street
Oakland, Maryland 21550
Phone: 301-334-1925 FAX: 301-334-5022

Wicomico County

Liquor Control Board
809 S. Salisbury Boulevard
Salisbury, Maryland 21801
Phone: 410-749-5721 FAX: 410-341-0860

Montgomery County

Department of Liquor Control
16650 Crabbs Branch Way
Rockville, Maryland 20855-2297
Phone: 240-777-1900 FAX: 240-777-1962

Worcester County

Liquor Control Board
5363 Snow Hill Road
Snow Hill, Maryland 21863
Phone: 410-632-1250 FAX: 410-632-3010

Somerset County

Liquor Control Board
11754 South Somerset Avenue
Princess Anne, Maryland 21853
Phone: 410-651-0588 FAX: 410-651-3857

Dispensary Locations

Montgomery County

Auburn Avenue
Burtonsville
Cabin John
Chevy Chase
Cloverly
Flower
Gaithersburg
Kensington
Kingsview
Leisure World
Milestone
Montgomery Village

Montrose Crossing
Muddy Branch
Olney
Pike
Potomac
Quince Orchard
Silver Spring
Twinbrook
Walnut Hill
Westwood
Wheaton
White Oak

Somerset County

Crisfield
Pocomoke
Princess Anne

Wicomico County

Salisbury - 3

Worcester County

Berlin - 1
Ocean City - 5
Pocomoke City - 1
Snow Hill - 1

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Allegany County Circuit Court
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Cumberland, Maryland 21502

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Court House E
Baltimore, Maryland 21202

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Towson, Maryland 21285-6754

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Denton, Maryland 21629

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Court House Annex
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Westminster, Maryland 21157

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Elkton, Maryland 21921-5971

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Fax: 410-392-6032

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Charles County Circuit Court
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Fax: 301-846-2245

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Mark L. Mumford, Clerk
Kent County Circuit Court
103 North Cross Street
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Montgomery County Court House
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Rockville, Maryland 20850

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Actual: 14741 Gov. Oden Bowie Drive
Upper Marlboro, Maryland 20772-9886

Telephone: 301-952-3318

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Fax: 410-651-4070

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1-800-937-2062
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